THE DAILY UNION BANNER.

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TERMS OF SUBSCRIPTION AND ADVERTISING.

Our paper will be published daily at the following rates in Federal currency:

Daily, 1 year,	$10 00
" 6 months,	5 00
" 1 month,	1 00
Weekly, 1 year,	$3 00
" 6 months,	2 00
" 1 month,	50

Cash in advance.

Rates of Advertising.

(PAYABLE IN ADVANCE.)

Ten lines or less, small type, or one inch space, to constitute a square.

1 Square,	1	day,		$ 1 00
1	"	1	week,	3 50
1	"	2	"	6 00
1	"	3	"	8 00
1	"	1	month,	10 00
1	"	2	"	15 00
1	"	3	"	20 00

To Advertisers in Detail.

THE RATES WILL BE AS FOLLOWS:

Quarter Column	1	month,		$20 00
" "	2	"		30 00
" "	3	"		40 00
Half Column	1	"		30 00
" "	2	"		42 00
" "	3	"		50 00
One Column	1	"		50 00
" "	2	"		75 00
" "	3	"		100 00

Special Notices will be charged by the square one dollar for each insertion, for one week; and seventy-five cents for each insertion, for 1 month.

No advertisement inserted unless paid for in advance.

The name of no subscriber entered on our books unless paid for in advance.

No one is authorized to receive and receipt for money for subscription or other work done at this Office, except the Publisher and the Proprietor.

☞ All letters concerning business of the office must be addressed to

J. J. STEWART,
EDITOR & PUBLISHER.

THE INTERNAL REVENUE TAXES.

It will be noticed that many of the rates are fractional, the cause of which is the following section of the act of March 3, 1865:

SEC. 5. And be it further enacted, That in addition to the duties imposed in section ninety four of the act to which this is an amendment, as hereinbefore amended, there shall be levied, collected and paid upon the goods, wares and merchandise therein mention, except as hereinafter otherwise provided, an increase of one-fifth or twenty per centum of the duties or rates of duty now provided in said section, whether ad valorem or specific: *Provided:* That the additional duties or rates of duty herein mentioned shall not apply to coal, illuminating oil, refined, and naptha,, benzine and benzole, wood screws, paper of all descriptions, printed books, magazines, pamphlets, reviews, and similar publications, leaf and manufactured tobacco. snuff, cigars, cigarettes and cheroots.

GENERAL AND LICENSE TAX.

ADVERTISEMENTS, 3 ℔ ct
AGENTS, insurance, $10 00
do foreign, 50 00
ALE, per barrel of 31 gallons 1 00
in bottles, for each 31 gallons, when the duty has not been previously paid on the liquor contained therein, 1 00
AMBROTYPES, same as "Photographs."
ANIMAL OILS, per gal. 6 cts
APOTHECARIES, $10 00
ARCHITECTS, 10 00
ASSAYERS, assaying gold and silver, or either, of a value not exceeding in one year, $250,000, 100 00
When the value exceeds $250,000 and does not exceed $500,000, 200,00
When the value exceeds $500,000, 500,00
AUCTIONEERS, whose annual sales do not exceed $10, 10 00
Whose annual sales exceed $10, 20 00
Auction sales of goods, real estate, merchandise, articles and things, including all sales of stocks, bonds and other securities, on gross amount of sale, ¼ of 1 ℔ ct
AWNINGS, 6 ℔ ct
BAGS, 6 ℔ ct
BAND IRON, See Iron.
BANKERS, using capital not exceeding $50,000, $100 00
Using capital exceeding $50,000, for every additional $1,000 in excess of $50,000, 2 00
BANKS, on av. amount of deposits, each month, 1-24 of 1 per ct.
On average amount of circulation, each month, 1-12 of 1 per ct
Issuing above 90 per ct of their capital in circulating notes, additional, 1-6 of 1 per ct
On average amount of capital beyond the amount invested in U. S. Bonds, each month, 1-24 of 1 per ct
On all dividends, 5 per ct
Not making dividends or profits, 5 per ct
On circulation of State Banks issued after July 1. 1866, 10 ℔ ct
BARKS, hulls of, hereafter built, or fitted 2 2-5 per ct
BARGES, on gross receipts, 2½ per ct
BYRATES, sulphate of, per 100 lbs, 15 2-5 per ct
BEER, See malt liquors,
BENZINE, per gal. 20 cts
BENZOLE, per gal 20 cts
BILLIARD TABLES, 6 per ct
BINDERS' BOARD, 3 per ct
BOILERS, and all their parts of steam engine locomotive and marine, 6 per ct
Bells, of all kinds, 6 per ct
BOLTS, iron, (see iron.)
BONDS of canal companies, 5 per ct
Auction sales of, on gross amount of sales ¼ of 1 per ct
BONE, manufactures of, wholly or in part, if not otherwise specified, 6 per ct
BONNETS, 6 per ct
BOOKS, 5 per ct
BOOTMAKER, making articles to order as custom work, and not for sale generally, shall, to the amount of $1,000, be exempt from duty, and for any one excess beyond the amount of $1,000, 6 per ct
BOOTS, ready made, 6 per ct
BOWLING ALLEYS, for each alley, $10 00
BRANDY, distilled from grapes, per gal. 50 cts
" distilled from apples or peaches, per gal. 1 50
Brandy, (See spirits)
BRASS, 3 3-5 per ct
Nails or rivets, 3 3-5 per ct
Rolled, in rods or sheets, 3 3-5 per ct
When made of copper and spelter, on which a duty of three per centum ad valorem shall have been assessed and paid, three per centum on the increased value only thereof 3 3-5 per ct
When no duty has been paid on ingots, pigs or bars, 6 per ct
BREWERS, $50 00
Who manufacture less than 500 barrels per year, $25,00
BRICKS, 3 3-5 per ct
BRIDGES, toll on gross receipts, 3 per ct
BRISTLES, manufactures of, not otherwise provided for 6 per ct
BROKERS, upon all sales of merchandise, produce, or other goods, ¼ of 1 per ct
Upon all sales and contracts for sales of stocks bonds, foreign exchange, promissory notes or other securities, 1 20 of 1 per ct
Upon all sales or contracts for sales of gold and silver, bullion and coin. 1-10 of 1 per ct
BRGKERS, $50 00
Pawn, using capital not exceeding $50,000, $50 00
do using capital in excess of fifty thousand dollars, for every additional thousand in excess of fifty thousand, $2
Builders, 25
Whose contracts in any one year exceed twenty thousand dollars, on every additional one thousand in excess of twenty-five thousand, 1
Bullion, to be paid by the assayer. 3-5 of 1 per ct
Sales of, or contracts of 1-10 of 1 per ct
Butchers, $10
Whose annual sales do not exceed ten thousand dollars, and butchers who retail butcher's meat exclusively, by themselves or agents, and persons who sell shell or other fish, or both, traveling from place to place, and not from any shop or stand, $5
Calfskins, tanned, 6 per ct
Patent, 6 per ct
Calves, exceeding three months old, slaughtered each, 40 cts
Under three months old, each, 5 cts
Canals, on gross receipts, 2½ per ct
When the water is used for mining purposes on gross receipts, 2½ per ct
Canal companies, interest on bonds, coupons, dividends or profits carried to the account of any fund, 5 per ct
Navigation companies, on interest, coupons, dividend, or profits carried to the account of any fund, 5 per ct
Candy, sugar (see sugar candy.)
Canelles of whatever material made 6 per ct
Caps, 6 per ct
Cards, printed, 6 per ct
Carriages, &c, values at fifty dollars and not exceeding one hundred, including the harness, $1
Valued at above one hundred dollars and not above two 2
Exceeding in value two hundred and not exceeding three, 3
Exceeding three hundred and not exceeding five, 6
Exceeding five hundred dollars, 10
Cassia, ground and all imitation of, per ℔ 1 1-5 cts
Castile Soap, See soap,
Cattle Brokers, whose annual sales do not exceed ten thousand dollars, 10
Whose annual sales exceed ten thousand dollars, for each additional thousand 1
Cattle, slaughtered, over three months old, except when slaughtered for their hides and tallow exclusively, each forty cts
Under three months old, each, five cts
Cavendish tobacco, per pound, forty cts
Cement, made wholly or in part of glue, to be so'd in a liquid state, per gal. forty cts
Chemical productions, all uncompounded, not otherwise provided for 6 per ct
Cheroots, (see cigars)
Chocolate, prepared, per pound, 1 4-5 per ct
Cigars—Cigarettes made of tobacco, inclosed in a paper wrapper, and put up in packages, containing not more than 25 cigarettes, and valued at nor more than five dollars per one hundred packages, per package. 5 cts
All cigars, cheroots and cigarettes, made wholly of tobacco, or of any substitute therefor, per thousand, $10
Circulars, printed, 6 per ct
Circuses, $100
Circuses, on gross receipts, 2 per ct
Cistern Bottoms, (See molasses) per ℔ 1½ ct
Civil Engineers, $10
Claim Agents, 10
Clocks, 6 per ct
Clock movements, sold without being cased 6 per ct
Clothing, ready made, 6 per ct
Coaches, 6 per ct
Coal, all mineral, except pea coal, or dust coal per ton, 6 cts
Coal Gas (see gas.)
Coal Oil, produced by the distillation of coal, asphaltum, or shale, exclusively, refined per gallon, 15 cts
Coal Illuminating oil, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, and all other bituminous substances used for the purposes, per gal. twenty cts
Coal Oil Distillers, fifty dols
Cocoa, prepared, per pound, 1 4-5 ct
Coffee, ground, per pound, 1 1-5 ct
All preparations of which coffee forms a part and in all ungrouud substitutes for coffee, per pound, 1 1-5 ct
Commercial Brokers, twenty dols
Concert Halls, one hundred dols
Confectioners, ten dols
Confectionery, made wholly or in dart of sugar same as sugar candy,
Contractors, twenty-five dols
Contractors, whose contracts, in any one year exceed twenty-five thousand dollars, for each additional thousand in excess of twenty-five thousand, $1
Conveyancers, ten dols
Copper rolled, 3 3-5 per ct
Ingots, pigs or bars, 3 3-5 per ct
Nails or rivets, 3 3-5 per ct
When duties has not been paid on ingots, bars or pigs, 6 per ct
Manufactures of, not otherwise provided for 6 per ct
Cotton, raw, per pound, 2 cts
Manufacturers of wholly or in part, not otherwise provided for, 6 per ct
Fabrics, woven, knit or felted, before dyed printed, bleached, or prepared in any other manner, 6 per ct
Umbrellas and parasols, 6 per ct
Coupons, 5 per ct
Custom-House Brokers, ten dolls.
Daguerreotypes, &c., being copies of engravings or works of art, or used for the illustration of books, and on photographs so small in size that a stamp cannot be affixed 6 per cent
Deer skins. See "Skins"
Dentists, ten dolls.
Diamonds, 6 per cent
Distillers, fifty dolls
making less than 300 barrels per year 25 dolls
of apples, grapes, and peaches, making less than 150 barrels per year, twelve dolls
Dividends, annual income from, when exceeding six hundred dollars and not exceeding five thousand, on the excess over six hundred dollars, 5 per cent
do on the excess over 5 thousand dolls, ten pr ct
of banks, trust companies, savings institutions, fire, marine, life and inland insurance companies and dividends generally, 5 per cent
Dog tags, 6 per cent
Draining Tiles, 3 3-5 per cent
Dressmakers making articles to order, as custom work and not for sale generally, shall to the amount of one thousand dollars, be exempt from duty, and for any excess beyond one thousand, 6 per cent
Earthenware pipes, 3 3-5 per cent
Eating Houses, ten dolls
Emeralds, 6 per cent
Enamelled Leather. See "Leather"
Engines, locomotives, 6 per cent
marine 6 per cent
Engravings, productions of, 6 per cent
Essential Oils, 6 per cents
Express companies, on gross receipts, 3 per cent
Express companies, whose receipts exceed six hundred dollars, ten dolls
Exhibitions, not otherwise provided for, ten dolls
Felted Fabrics, 6 per cent
Ferry Boats, on gross receipts, 3 per cent
Fire Insurance companies, on dividends, 5 per cent
Fish preserved, 6 per cent
Flax, manufacturers of, not otherwise provided for, 6 per cent
do prepared for textile or felting purposes is not to be considered a manufacture until actually wove or fabric for consumption,
Freestone. See "Stone."
Fruits, preserved, 6 per cent
Furs of all descriptions, made up or manufactured, 6 per cent
all manufactured, on which a duty has been paid before manufactured, to be assessed only on the increased value.
Furniture, made of wood, sold in the rough or unfinished condition, 6 per cent
on which a duty has been paid, when sold in a finished condition, on the increased value 6 per ct
Gas annual. See "income"
Gasoline. See "Naphtha" 5 per cent
Gas when the product shall not be above two hundred thousand cubic feet per month, per thousand cubic feet, 12 cents
when the product shall be above two hundred and not exceeding five hundred thousand and not exceeding five million cubic feet per month, per thousand cubic feet 24 cents
when the product shall be above five hundred thousand, per thousand cubic feet, 30 cents
Gas, all illuminating, same as "Coal Gas."
Gelatine, of all descriptions, in solid state, per pound, 1 1-5 cents
Gift Enterprises, fifty dolls
Ginger, ground, and all imitations of, per lb 1 1-5 cts
Glass, manufactures of, not otherwise provided for, 6 per cent
Gloves, 6 per cent
Glue, in a liquid form, per gallon, 46 cents
in a solid state, per pound, 1 1-5 cents
Goat Skins, 6 per cent
Gold, manufactures of, not otherwise provided for, 6 per cent
Gold leaf, per pack containing not more than 20 books of 25 leaves, 21 3-5 cents
Gold foil, per ounce troy, two dolls and forty cents
Gold watches, composed wholly or in part of gold or gilt, kept for use, valued at one hundred dollars, or less, each, 1 doll
value over one hundred dollars, each 2 doll
Gunpowder, and all explosive substances used for mining, artillery, or sporting purposes, when valued at 38 cents per lb or less. 6 per cent
when valued above 38 cents per pound, 12 cents
Gutta Percha, manufactures of, 6 per cent
Harness Leather. See "Leather,"
Hats, 6 per cent
Hemp, manufactures of, not otherwise provided for, 6 per cent
Hog skins, tanned or dressed, 6 per cent
Hogs, slaughtered, each, ten cents
Hollow ware, Iron, per ton of two thousand pounds, three dollars and sixty cents
Hoop Iron. See "Iron"
Horned Cattle, slaughtered. See "Cattle."
Horn, manufactures of, not otherwise provided for, 6 per cent
Horse Skins, tanned and dressed, 6 per cent
Horse Dealers, ten dolls
Hotels, where the rent or valuation of the yearly rental shall be two hundred or less, ten dolls
where the rent or valuation of the yearly rental shall be in excess of two hundred dollars, for each additional hundred dollars or fractional part thereof, in excess of 2 hundred dolls, 5 dolls
Hulls, as finished, of ships, barks, brigs, schooners, sloops, sailboats, steamboats, canal boats, and all other vessels or water-craft, not including engines or rigging, hereafter built or finished, 2 2-5 per cent
Income, annual, of every person residing in the United States, or of any citizen of the United States residing abroad, when exceeding six hundred dollars and not exceeding 5 thousand dollars, on the excess above six hundred dollars 5
do. on the excess over five thousand, ten per cent
India Rubber, manufacturers of, not otherwise provided for 6 per cent
Insurance Companies, on all dividends, 5 per cent
do. on gross receipts for premiums and assessments, 1½ per cent
do., foreign, same as above.
Insurance Agents, ten dolls
do., foreign, fifty dolls
Insurance Brokers, twenty-five dolls
Intelligence Office Keepers, ten dolls
Interest on bonds and dividends of canal companies, 5 per cent
Iron, manufactures of, not otherwise provided for, 6 per cent
steam engines, including locomotive and marine engines, 6 per cent
Iron railings, gates, fences, furniture and statuary, 6 per cent
Iron, cast, used for bridges, or other permanent structures per ton, three dollars sixty cents
railroad, per ton, three dollars sixty cents
do., rolled, per ton, two dollars forty cents
do., chairs, per ton, six dollars
railroad, boat and ship spikes, and tubes of wrought iron per ton, six dollars
blooms, slabs, or loops, when made in forges or bloomeries, directly from the ore, per ton, three dollars sixty cents
advanced beyond slabs, blooms or loops, and not advanced beyond bars, per ton, $360
band, hoop, and sheet, not thinner, than No. 18 wire gauge, per ton. three dollars sixty cents
plate, not less than ¼ of an inch in thickness, per ton, three dollars sixty cents
band, hoop, or sheet, thinner than No. 18 wire gauge, per ton, six dollars
plate, less than ¼ of an inch in thickness, per ton, six dollars
nails, cut, and spikes (not including nails, tacks, brads, or finishing nails, usually put up and sold in papers, whether in papers or otherwise, nor horse shoe nails wrought by machinery, per ton, $6 00
bars, rods, axe poles, bands, hoops sheets, plates, nails, and spikes upon which duty has been levied and paid, are only subject to an additional duty of, per ton $2 40
rivits, exceeding ¼ of an inch in diameter, per ton $6 00
nuts and washers, not less than two ounces each in weight, per ton $6 00
bolts exceeding 5 16 of an inch in diameter, per ton $6 00
rivits, nuts, washers and bolts, when the duty upon the iron from which said articles shall have been made has been actually paid, only an additional duty of, per ton $2 40
stoves, per ton $3 60
hollow ware per ton $3 60
castings of iron exceeding 10 pounds in weight for each casting, not otherwise provided or, per ton $3 60
castings of iron and iron of all discriptions advanced beyond pig iron, blooms, slabs, or loops, upon which no duty has been assessed or paid in the form of pig iron, shall be assessed and pay in addition to the foregoing rates, when so advanced, per ton $3 60

THE UNION BANNER

SALISBURY, N. C., AUGUST 9, 1865.

J. J. STEWART. EDITOR.

THE INTERNAL REVENUE LAW.

No subject at present is fraught with so much interest to the people as the Internal Revenue Law. Alongside it in importance, the dark side of the negro question pales into utter insignificance. We have published already the Stamp Act and we are now publishing the first portion of the remaining law. The irregularity of the mails require us to publish each section several times in order that its information may be properly disseminated among the people. In the meanwhile we shall give all the information attainable on the subject. Like every other question of finance it is a complicated one, but we will soon get used to its practical workings.

The latest order with regard to the collection of Taxes in States lately in insurrection from the Treasury Department June 21st, 1865, contains some provisions important for us to know. And here let us remark all these important orders are forwarded to us the instant of their publication—thus enabling us to give the earliest information to our readers. This order provides, that without waiving the right of the Government in respect to taxes that have heretofore accrued in the Southern States the department does not deem it advisable to insist at present upon their payment, so far as they were payable prior to the establishment of a collection district embracing the territory in which the tax-payers reside.

But Assessors in the several collection districts recently established in the States lately in insurrection are directed to require returns, and to make assessments [illegible] for the appropriate legal period preceding the first regular day on which a tax becomes due after the establishment of a district—that is to say, in the several districts in question the proper tax will be assessed upon the income of the year 1864, inasmuch as the tax for that year is due upon the thirtieth day of June, subsequently to the establishment of the district. All persons found doing any business for which a license is required will be assessed for the proper license from the first day of the month in which the district is established.

Persons engaged in any business for which monthly or quarterly returns are required to be made will be assessed for the month or quarter for which returns should be made at the first return day after the establishment of the district; and the same principle will apply to those taxes which are payable at different periods. A manufacturer of tobacco, for instance, in a district established after the first and before the twentieth day of May, will be assessed upon his sales for the month of April.

When any manufactured articles are found in the hands of a purchaser, and it is shown to the satisfaction of the Assessor, that the goods were actually sold and passed out of the hands of the manufacturer before the commencement of the period for which he is properly taxable, the articles will not be subject to tax in the hands of such purchaser, unless transported beyond the limits of the States lately in insurrection.

The holder of any distilled spirits, manufactured tobacco, or other article which is liable to seizure on account of the absence of inspection marks, may present to the Assessor the evidence that the articles in his hands, or under the circumstances which obtain in the particular case, are not subject to tax, except as above stated; and, if the Assessor is satisfied, he will cause the packages to be so marked that they may be identified and sold without liability to seizure.

Whenever any Assessor shall have reason to believe that the holder of any goods on which the tax has not been paid intends to remove the same beyond the limits of the States lately in insurrection, and to evade the payment of tax, he will seize the goods and take the necessary steps for their condemnation, unless the holder shall give bond, as hereinafter prescribed, for the transportation or exportation of the goods, or shall return the same to the Assessor, and pay to the Collector the amount of tax that shall be found due. In all cases in which a seizure shall be made under these instructions, the Department, on being informed of such seizure, will consider the case, and extend such measures of relief as the facts shall justify.

In the States of Virginia, Tennessee, and Louisiana, collection districts were sometime since established, with such boundaries as to include territory in which it has but recently become possible to enforce the laws of the United States. In those districts, the rule laid down above will be so modified as to require the assessment and collection of the first taxes which become due after the establishment of assessment divisions in the particular locality.

Whenever assessments are to be made, based upon transactions which may have been carried on in a depreciated currency, it will be proper for the Assessor to ascertain the amount of the income, or value, or sales, or receipts, in lawful money of the United States, according to the best information which he can obtain as to the average value of such depreciated currency for the period covered by the assessment.

The duties upon cotton and spirits of turpentine are, by a special provision of the statute, made payable by the person in whose hands the articles are first found by officers of Internal Revenue. With reference to those articles, therefore, the rule laid down will not apply, but assessments will be made wherever they are found.

Whenever any person holds, as a purchaser, any articles which, under the Internal Revenue laws, may be transported under bond, and desires to transport the same to any Northern port or place, he may apply to the Assessor to have the amount of tax ascertained and determined. The proper examination having been had, the Assessor will certify the amount of duties thereon to the Collector, and the Collector will thereupon grant a permit for their removal, after the execution of a bond for their storage in bonded warehouse, such permit and bond being in the form required by the regulations for the establishment of bonded warehouses. On or before the tenth day of each month, the Assessor will transmit to the Office of Internal Revenue, a statement showing the amount of duties thus certified during the month preceeding, and the Collector will, on or before the same date, transmit a descriptive schedule of all bonds thus taken by him in the course of the preceding month.

When goods arrive in any Northern port under such transportation bond, or under a permit issued by a Collector of Customs, under the Regulations of May 9, 1865, they will be received into the proper warehouse, established under the Internal Revenue laws, in the district into which the goods are brought, and the necessary certificates will be issued for cancellation of the bond, in the same manner as if the goods were transported from another bonded warehouse. Whenever any person who is assessed for a license is found to have paid license tax to a Special Agent appointed under the regulations of the Treasury Department for commercial intercourse with insurrectionary districts, the Collector will issue a license for the year ending May 1, 1866, and will collect only so much as may be due for the time intervening after the expiration of the license issued by the Special Agent.

The amount assessed and thus left uncollected will be abated when the proper claim is presented to the Commissioner of Internal Revenue.

For the collection of these taxes the State of North Carolina is divided into three districts, as follows.

The first district will consist of the counties of Currituck, Camden, Pasquotank, Perquimens Chowan, Gates, Hertford, Northampton, Halifax, Bertie, Martin, Washington, Tyrrel, Hyde, Beaufort, Craven, Jones, Carteret, Onslow, Pamptico, Pitt, Green, Wayne, Wilson, Edgecomb, Warren, Granville, Person, Orange, Franklin, Nash, Wake and Johnson.

The second district will consist of the counties of Brunswick, Columbus, New Hanover, Bladen, Duplin, Robeson, Carnett, Moore, Montgomery, Chattam, Randolph, Allamance, Guilford, Caswell and Rockingham.

The third district will consist of the counties of Stokes, Surry, Ashe, Forsythe, Yadkin, Davidson, Davie, Iredell, Alexander, Anson, Union, Stanly, Cabarrus, Rowan; Mecklenburg, Gaston, Lincoln, Catawba, Cleveland, Wilkes, Caldwell, Wautauga, Burke, Yancy, McDowell, Rutherford, Polk, Henderson, Buncombe, Madison, Haywood, Jackson, Macon and Cherokee.

Of the third district in which this county is in, H. H. Helper Esq., is appointed Assessor, and has already arrived here and is engaged in preparing to discharge the duties of his office.—From time to time through the columns of this journal he will make known all laws and orders received upon the subject. We have not learned the names of the Assessors appointed for the other districts.

The Restoration of the South.

The Southern people are electing to the various offices that they have the right to fill, men who are well known to have been active, energetic rebels. They choose to reconstruct a Southern State, the men who did most to destroy it and to carry it out of the Union. They do this for a simple reason; there are no other men whom the people will trust. They know that, with a few exception, the so-called "Union men" of the South are slippery fellows, weak-kneed trimmers, who were rebels when the rebellion was up—and Union men when it was down. Such men will not be trusted where they are known, and we ought to rejoice over it as a healthy sign of the real honest republicanism of the South. We ought also to regard it is a healthy sign that the Southern people choose to be represented in peace by the men who led them in war. The Northern people will do the same. No one has given up the rebel cause so completely as the Southern soldiers. No class of the Southern people is so fair or honest, or so sincerely earnest in their desire to see the country pacified. These are the men that the South now puts in office. It is, as we say a healthy sign—but there is to be a fight about it with the radicals—especially in so far as the South wishes to be represented in Congress by this class of men.—*New York Herald*.

We agree with the *Herald intoto*. The above paragraph expresses truthfully the feelings of the Southern people and the actions of the South-soldiers. The great bleeding heart of the South beats for peace, tranquility and union; and truly, there is no class of her poverty stricken, brave, yet humiliated people more deeply solicitous, or more energetic in their efforts to regain these blessings, than the Southern Soldiers who have drank to the dregs the gall of civil war, under the honest conviction that they were battling in a just cause. They have experienced the dangers and hardships of war and can better appreciate the importance and blessings of peace. They were sent upon the war path by the unanimous voice of a great people, and with a scrupulous fidelity, too magnanimous for perfidious breach of trust, they labored, heart and hand, almost against hope, rather than prove recreant in the discharge of the arduous duties imposed upon them by the people. The people understand and appreciate these high qualities of their brave countrymen, and it is not strange that all their sympathies should be enlisted in favor of those who have shown themselves trust worthy in the day and hour of their greatest need. Let the people but have the privilege of selecting their representative men according to the merits of each, and we apprehend no danger for the future of our re-united country. All understand the importance of having the best men to guide the ship of State back to the delightful haven of peace and prosperity, whence it wandered in the hour of passion far out on the troubled sea of blood and misery.

There may be, in some instances, men chosen who were "active and energetic rebels," but we are satisfied this will not be general, and in every such case, it will be owing to a peculiar fitness and ability of the individual selected, which the good sense of the people will not be slow to discern.

WESTERN R. R.

The following are the Directors for the Western N. C. Rail Road, appointed by Governor Holden:—Tod R. Caldwell, of Burke; John H. Murphy, of Buncombe; C. L. S. Corpening, of McDowell; T. G. Walton, of Burke; R. L. Patterson, of Caldwell; J. R. Ellis, of Catawba; A. C. Cowles, of Yadkin; A. J. Mock, of Rowan; and Dr. W. H. Howerton, of Rowan; State proxy. The meeting of the Stockholders will be held on the 31st of August at Newton.—Among the names mentioned for President of the Road, are Col. W. F. McKesson, S. McD Tate, Esq., and Tod R. Caldwell.

GENERAL NEWS.

Lt. Gen. Grant is on a visit to the far north. Wherever he goes he is received with regal honors. He is on his way to Quebec to meet Maj Gen. Doyle, Commander of the English forces in America.

Of six hundred and twenty-five members of the English House of Commons elected, three hundred and fifty-three were liberals, being a liberal gain of twenty-four. Mr. Gladstone has been successful in South Lancashire.

The shore end of the Atlantic Telegraph cable was successfully laid at Valentia on the 22d ult, in the midst of considerable demonstration and enthusiasm, three cheers for Queen Victoria and for President Johnson forming a portion of the enthusiastic ebullition.

Prince Napoleon had arrived at Bristol, England, in his yacht.

Mrs. Starkweather and her daughter, a young girl aged fourteen, were on the morning of the 1st inst., found murdered in their beds in Oakland, a village about about six miles from Hartford, Conn. The bodies presented a horrible sight, the victims having been litteraly chopped to death with an axe, and stabbed in many places with a butcher's knife. The son of the murdered woman was arrested on suspicion of having committed the horrible act, to obtain possession of four hundred dollars, which was found in his drawer, together, with the knife which he is supposed to have used in murdering his mother and sister.

The Provost Marshal in Bedford, Pennsylvania, was shot dead in one of the streets of that town on the 1st inst by a rebel refugee lately returned from Canada, named John P. Reed. Reed and his brother, said to have been also mixed up in the affair, were arrested and committed to jail.

Among the late arrivals in New York are Major Generals Wheeler, Kershaw, Marmaduke Fagan; Colonel Morgan, brother of General John Morgan; Col. Walton, Washington Artillery, of New Orleans; Col. Rhett, formerly commanding Fort Sumter, and Col. Simonton, of South Carolina. Most of the above named officers have just been released from prison.

Gen. Gregg, commanding at Lynchburg, has issued an order requiring every paroled soldier to report at Hd. Qrs within twenty fous hours and make known his means of livelihood.

A. L. McLean, formerly of Lafayette Co. Mo, was killed at Washington, Texas, a short time since by Col. Robt. Wood. McLean was formerly A. A. G. to Maj. Gen. Price.

Atlanta Ga., is reviving rapidly. Houses are going up and there is a great rush of business men to that City.

Madame Le Vert and daughter are at the 5th Avenue Hotel, New York.

The people of Colorado are about to make another attempt at a State government.

Memphis city warrants are selling at 40 cts. discount.

The King of Greece has ordered a monument to be erected to Byron at Missolonghi.

Three fatal duels have occurred in Paris from racing disputes.

Canrobert has been appointed to the command of the army of Paris.

A German was boiled to death in a sugar vat in Philadelphia last week.

Many of the inhabitants of Southwestern Missouri are living on berries, bark and roots.

Judge Woodward, of Cincinnatti, has decided the matter in dispute about the guardianship of Blind Tom, the musical prodigy, and handed him over to the care of James N Bethune, the original owner of the negro.

Francis J. Smith of Richmond has been appointed Treasurer of the State of Va.

LOCAL.

The Pic Nic.

The Pic nic of the Sabbath School children in Chesnut Grove near this city yesterday was a day of great merriment with them and even we "grown up folks" enjoyed ourselves amazingly, for we rode down the avenue in an ambulance late of the U. S. army now converted to happy and peaceful purposes. Near us sat ladies queenly in their beauty whose happy voices made the present and the future musical with their songs. The children they sung, and run and swung, and wise men talked wisdom to the little ones and the breezes refreshed the groups as they scattered over the greenwood—and altogether all were happy, merry and gay. The little ones slept soundly last night for their limbs must have been very tired.

ARRIVALS.

We notice at the Howerton House the arrival of many scions and members of well known Baltimore Houses, who visit Salisbury for the purpose of again renewing their business connections with our merchants. We hope that they will be successful as we see no reason why Baltimore with its immense advantages, should not compete with the market of New York and Philadelphia. Among the old dry good house represented here is the old firm of Hopkins & Co. of 258 Baltimore St. Mr. S. Harris Hopkins has been here for several days renewing the old elements of trade that has been so long stagnant.

The White Sulphur Springs.

It is not within the reach of but a few to find enough of the wherewithal to visit Saratoga, Newport, and those other resorts of fashionable tolly, but we have near us and within easy, moderate and economical reach the White Sulphur Springs in Catawba County near Newton on the Western N. C. R. R. These springs are healthily situated and those who wish to escape from heat and toil should pay them a visit. To an invalid the springs present extra attraction in the presence of Dr. W. F. Steuart, a physician of great experience.

The Weather.

We have been in some danger this summer of meeting the fate that Hamlet longed for when he said:—

"Oh! that this too, too solid flesh would melt."

but we are happy to say that the danger is now past as the few last days have been quite pleasant.

Our Exchanges.

We are under obligations to our Exchanges for kindly continuing to pay us their visits during the suspension of our paper.

The Daily Banner.

Persons desiring to purchase the Daily *Banner*, at this Office, should always come with the ready change.

New Postmaster.

Anthony Benceni, has been appointed by the President, Postmaster for this city. We doubt not he will make a good Postmaster.

Arrival.

Col. W. F. McKesson of Morganton arrived here yesterday. He reports all quiet up the Western Rail Road.

The Last Days of Byron.

An American thus writes:

I passed the winter of Byron's death in Greece, and in the latter part of February went to Missolonghia to see him. He was then suffering from the effect of a fit of epilepsy, which occurred in the middle of Febreuary. The first time I called at his residence I was not permitted to see him; but in a few days I received a polite note from him at the hand of a negro servant, who was a native of America, and whom Byron was kind to and proud of to the last.

I found the poet in a weak and rather irritable state, but he treated me with the utmost kindness; He said that at the time I first called upon him, all strangers and most of his friends were excluded from his room.

"But, said he, "had I known an American was at the door, you should not have been denied. I love your country, sir: it is the only spot of God's green earth not desecrated by tyranny."

In our conversation I alluded to the sympathy at that time felt in America for struggling Greece. All he said at the time in reply was: "Poor Greece! poor Greece! once the richest on earth. God knows I have tried to help thee!" He then referred in rapturous terms to Bozzaris, then just fallen, and showed me a letter from the chief.

In a few days after I left him I received another note from him requesting me to call and bring with me "Irving's Sketch Book." I took it in my hand, and went once more to the illustrious author's residence. He rose from his couch when I entered, and pressing my hand warmly, said:

"Have you brought the 'Sketch Book?"

I handed it to him, when seizing it with enthusiasm, he turned to "The Broken Heart." "That," said he, "is one of the finest things ever written on earth, and I want to hear an American read it. But, say, do you know Irving?"

I replied that I had never seen him.

"God bless him!" exclaimed Byron; he is a genius; and he has something better than genius—a heart. I wish I could see him, but I fear I never shall. Well, read then, 'The Broken Heart,—yes, 'The broken Heart.' What a word!"

In closing the first paragraph, I said: "Shall I confess it? I believe in broken hearts."

"Yes, exclaimed Byron, "and so do I, and so does every one but philosophers and fools."

So I waited whenever he interrupted me, until he requested me to go on; yet I cared more for the commentary, as it came fresh from Byron's heart. While I was reading one of the most touching portions of the mournful piece, I observed that Byron wept. He turned his eyes upon me and said:

"You see me weep, sir; Irving himself never wrote that story without weeping nor can I hear it without tears. I have not wept much in this word, for trouble never brings tears to my eyes; but I always have tears for 'The Brok'n Heart."

When I read the last line of Moore's verses, at the close of the piece, Byron said:

"What a being that Tom is, and Irving and Emmet, and his beautiful love!—What beings all. Sir, how many such men as Washington Irving are there in America? God don't send many such spirits into this world. I want to see America for five reasons. I want to see Irving; I want to see your stupendous scenery; I want to see Washington's grave; I want to see the classic form of living freedom; I want to see your government recognize Greece as an independent nation. Poor Greece!"

Those were the last words of Byron.

HOPKINS & CO.,

HOPKINS, HULL & ATCHISON,

Importers and DealerS In

Foreign and Domestic

DRY GOODS,

NO. 258 BALTIMORE St.

Oposite Hanover St.

Baltimore.

ASK their old friends and Merchants generally to call and examine their stock.

July 9, 1865. Impd–64

"MAJOR TURNER'S NEW STORE."

New Goods, New Goods.

I HAVE JUST ARRIVED FROM THE EAST bringing with me a Stock of

Dry Goods,
Hats and Caps,
Shoes and Gaiters.

AND also a great variety of ladie's and gentlemen's wearing apparel,

Handkerchiefs,
Gloves,
Linens,
Domestics,

And other articles for use and ornament. They were all selected by my-self. Daily expected a neral vgeariety of

Hardware,
Cutlery,
Crockery and
Groceries.

J. C. TURNER,
Cowan's Brick Row Main St.

August 8, 1865. tf–63

A DESIRABLE

RESIDENCE FOR SALE.

I OFFER FOR SALE PRIVATELY MY house and lots, in the North Ward, in the town of Salisbury, N. C. The dwelling house contains eight rooms with all necessary out buildings.

Apply to

A. MYERS.

Salisbury, August 7, 1865. 6t–63

NEW SKIRT FOR 1865

The Great Invention of the Age in

HOOP SKIRTS.

J. W. BRADLEY'S NEW PATENT DUPLEX ELLIPTIC, (OR DOUBLE) SPRING SKIRT. This invention consists of Duplex (or two) Elliptic Pure Refined Steel Springs, ingeniously braided tightly and firmly together, edge to edge, making the toughest, most flexible, elastic and durable Spring ever used. They seldom bend or break, like the Single Springs, and consequently preserve their perfect and beautiful shape more than twice as long as any single spring skirt that ever has or can be made.

The wonderful flexibility and great comfort and pleasure to any lady wearing the Duplex Elliptic Skirt will be experienced particularly in all crowded assemblies, operas, carriages, railroad cars, church pews, arm chairs, for promenade and house dress, as the skirt can be folded when in use to occupy a small place as easily and conveniently as a silk or muslin dress.

A lady having enjoyed the pleasure, comfort and great convenience of wearing the Duplex Elliptic Steel Spring Skirt for a single day will never afterwards willingly dispense with their use. For children, Misses and Young Ladies they are superior to all others.

The Hoops are covered with 2 ply double twisted thread and will wear twice as long as the single yarn covering which is used on all single steel hoop skirts. The three bottom rods on every skirt are also Double Steel, and twice or double covered to prevent the covering from wearing off the rods when dragging down stairs, stone steps, &c., &c., which they are constantly subject to when in use.

All are made of the new and elegant corded tapes, and are the best quality in every part, giving to the wearer the most graceful and perfect shape possible, and are unquestionably the lightest, most desirable comfortable and economical skirt ever made.

WEST'S BRADLEY & CARY,

Late J. I. & J. O. West, Proprietors of the Invention and sole manufacturers, 97 Chambers and 79 & 81 Reade Streets, New York.

For sale in all first-class stores in this city, and throughout the United States and Canadas, Havana de Cuba, Mexico, South America, and the West Indies. Inquire for the Duplex Elliptic [or double] Spring Skirt. 59—dtf

WALTON HOUSE,

MORGANTON, N. C.

THE UNDERSIGNED HAVING LEASED the above Hotel for a number of years, are now refitting it and putting it in good order for the accommodation of the public, and those who wish to visit Morganton and enjoy the fresh Mountain breeze, will find at the Walton House a good, comfortable Room and the best furnished table in the State.

HUNT & WALTON.

August 7th, 1865. 3mo-62.

HEADQUARTERS DIST. WEST N. C.
Lexington, N. C. Aug. 1st, 1865.

GENERAL ORDERS,
No. 9

It having come to the knowledge of the Major General Commanding this District that citizens have purchased serviceable horses, mules, saddles, and other government property, from soldiers and other irresponsible parties, it is therefore ordered:—

1st. That office rs in command at Greensboro, Salisbury, Charlotte, Morganton, and other posts, in the Sub-District of Greensboro and Morganton, proceed at once to collect all property now in hands of citizens, not properly obtained, and turn the same over to the Chief of the respective Departments, to whom such property belongs

2d: In cases where animals have been loaned or given to *worthy citizens*, by proper authority they will not be taken, but papers left with the citizens securing them in the same.

3d: In all cases when there is good evidence that citizens have purchased from soldiers, or other unauthorized p rsons, property belonging to the government, the name will be forwarded to these Headquarters, with full statement in each case.

4th: Animals collected as above directed may be loaned or given to worthy citizens by officers commanding Sub-Districts and Posts; but receipts, and descriptions of animals, must be taken in each case.—Such animals to be returned, if called for by proper authority.

5th: Authorized Quartermasters, at public sale alone, can dispose of public property, and give legal bills of sale for the same; this fact all citizens should remember, and abstain in future from purchasing or receiving from other parties public property of any description.

Sure and swift punishment will follow any future criminal cases that may be discovered.

6th: All citizens, having in their possession government property, obtained properly or otherwise, and for which they have no written authority, will, in order to avoid trouble to themselves, report the fact to the Commanding Officer of the nearest Post.

BY COMMAND OF MAJOR GEN. KILPATRICK:
L. E. ESTES,
Brev. Col. and Asst. Adjutant General.

Aug. 8th, 1865. 63—

STIETZ & BRINGLE.

FRESH ARRIVAL.

STIETZ AND BRINGLE.

NEXT DOOR TO R. & A. MURPHY'S Old Stand, having just received a fresh lot of the following articles, viz:

Sugar and Coffee,
Green and Black Tea,
Crushed Sugar and Brown Sugar,
Smoked and salt Herring,
No. 1 and 2 Mackerell,
Candy and Rasins,
Drake's Plantation Bitters,
Claret Wine,
Prep'd. Mustard,
Pepper, Spice and Cloves,
Tobacco and Segars,
Water Buckets & Sifters,
Candy and Candles.

And every other article of Family Groceries.

PRODUCE

WANTED. We will also purchase at the highest market prices, all kinds of Country Produce.

Salisbury, July 14, '65. 123—53

CONCORD FEMALE

COLLEGE.

THE EXERCISES OF THIS In-stitution will be resumed on the first Monday of September.

THE PRICE of BOARD will be $45,00 per month. The price of Tuition will be at the rate of $30,00 per Session of 20 week.

Extra charges will be made for Music, French and Drawing.

Each boarder will furnish her own lights and towels, and, also, a pair of sheets and pillow cases. The greatest possible indulgence will be given to patrons.

Address J. M. M. CALDWELL.
Statesville, N. C

Salisbury July 24, pd—1m–61

SPOTSWOOD HOTEL,

CORNER OF 8th And MAIN STS.,

Richmond, Va.

THE PROPRIETORS TAKE PLEASURE IN making known to the public, through the press, that all military restriction in regard to persons belonging to the Confederate service, from stopping at this Hotel has been removed.

The Proprietors will be pleased to welcome all their old friends and patrons, and having renovated and refurnished the entire house, assures the public that the accommodations are second to none found in any Frst Class House, North or South.

CORKERY & MILLWARD.
Proprietors.

August 7, 1865. 2wks-62.

MICHAEL BROWN

COMMISSION MERCHANT

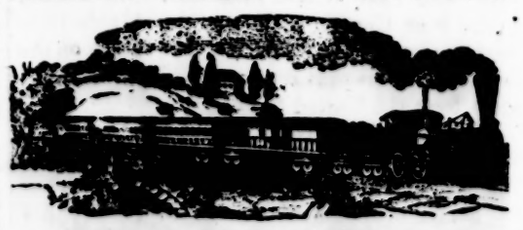
AND

Dealer In Merchandise.

WOULD inform his friends and the public, that he is now receiving the following articles, which will be sold low for cash, or exchanged for produce.

Spun Cotton assorted No. 8, 9, 10, 11 & 12.
Brown and Bleached shirting.
Calicoes.
Linen, silk, & Cotton Handkerchiefs.
Shoes, Ladie's & Gents
Hosiery.
Hats Black & Drab.
Suspenders.
Irish Linen.
Shirt Collars & Bosoms.
Coats Spool Thread.
Flax do.
Buttons assorted.
Hoop Skirts.
Black Braid
Iron.
Nails.
Tobacco, Snuff & Cigars.
Flour in Barrels & Sacks &c. &c.

Salisbury, July 25, 1865. ly–63—



WESTERN NORTH CAROLINA R. R.,

STATESVILLE, N. C., July 28, 1865.

THE Annual Meeting of the Stockholders of the Western North Carolina Railroad Company will be held in the town of Newton, on Thursday the 31st day of August next

All Stockholders, unless belonging to the "excepted classes," who take the amnesty oath required by the President of the United States, can vote and take part in the meeting.

R. F. SIMONTON,
Secretary and Treasury.

July 31, 1865–2dt–63.

AMNESTY PROCLAMATION.

The terms of Pardon—Who are to be restored to citizenship and who are to be disfranchised—Those who are excluded from the Amnesty may make special application to the President for Pardon.

PROCLAMATION BY THE PRESIDENT OF THE UNITED STATES.

Whereas, the President of the United States, on the 8th day of December, A. D., 1863, and on the 29th day of March, A. D. 1864, did, with the object to suppress the existing rebellion, to induce all persons to return to their loyalty, and to restore the authority of the United States, issue proclamations offering amnesty and pardon to certain persons who had, directly, or by implication, participated in the said rebellion; 'and whereas many persons who had so engaged in said rebellion, have since the issuance of said proclamation, failed or neglected to take the benefits offered thereby; and whereas many persons who have been justly deprived of all claim to amnesty and pardon thereunder by reason of the re-participation, directly, or by implication, in said rebellion and continued hostility to the government of the United States since the date of said proclamation, now desire to apply for and obtain amnesty and pardon:

To the end therefore, that the authority of the government of the United States may be restored, and that peace order and freedom may be established, I Andrew Johnson, President of the United States, do proclaim and declare that I hereby grant to all persons who have directly or indirectly participated in the existing rebellion, except as hereinafter excepted, amnesty and pardon, with restoration of all rights of property, except as to slaves, and except in cases where legal proceedings, under the laws of the United States providing for the confiscation of property of persons engaged in rebellion, have been instituted, but on the condition, nevertheless, that every such person shall take and subscribe the following oath or affirmation, and thenceforth keep and maintain said oath inviolate, and which oath shall be registered for permanent preservation, and shall be of the tenor and effect following, to-wit:

I, ——— ———, do solemnly swear or affirm, in presence of Almighty God, that I will henceforth faithfully support and defend the Constitution of the United States and the Union of the States thereunder, and that I will, in like manner, abide by and faithfully support all laws and proclamations which have been made during the existing rebellion with reference to the emancipation of slaves. So help me God.

The following classes of persons are excepted from the benefits of this proclamation:

First—All who are or shall have been pretended civil or diplomatic officers or otherwise, domestic or Foreign agents of the pretended Confederate Government.

Second—All who left judicial stations under the United States to aid the rebellion.

Third—All who shall have been military or naval officers of said pretended Confederate Government above the rank of Colonel in the army or Lieutenant in the navy.

Fourth—All who left seats in the Congress of the United States to aid the rebellion.

Fifth—All who resigned or tendered resignations of their commissions in the army or navy of the U. S. to evade duty in resisting the rebellion.

Sixth—All who have engaged in any way in treating otherwise than lawfully as prisoners of war persons found in the U. S. service, as officers, soldiers, seamen, or in other capacities.

Seventh—All persons who have been or are absent from the U. S., for the purpose of aiding the rebellion.

Eighth—All military and naval officers in the rebel service who were educated by the government in the Military Academy at West Point, or the U. S. Naval Academy.

Ninth—All persons who held the pretended offices of Governors of States in insurrection against the United States.

Tenth—All persons who left their homes within the jurisdiction and protection of the United States and passed beyond the federal military lines into the so-called Confederate States for the purpose of aiding the rebellion.

Eleventh—All persons who have been engaged in the destruction of the commerce of the United States upon the high seas, and all persons who have made raids into the United States from Canada, or been engaged in destroying the commerce of the United States upon the lakes and rivers that separate the British provinces from the United States.

Twelfth—All persons who, at the time when they seek to obtain the benefits hereof by taking the oath herein prescribed, are in military, naval or civil confinement or custody, or under bonds of the civil, military, or naval authorities or agents of the United States, as prisoners of war or persons detained for offences of any kind either before or after conviction.

Thirteenth—All persons who have voluntarily participated in said rebellion, and the estimated value of whose taxable property is over twenty thousand dollars.

Fourteenth—All persons who have taken the oath of amnesty as prescribed in the President's proclamation of December 8, A. D. one thousand eight hundred and sixty-three, or an oath of allegiance to the government of the United States since the date of said proclamation and who have not thenceforward kept and maintained the same inviolate.

Provided that special application may be made to the President for pardon by any person belonging to the excepted classes, and such clemency will be liberally extended as may be consistent with the facts of the case and the peace and dignity of the United States.

The Secretary of State will establish rules and regulations for administering and recording the said amnesty oath so as to insure its benefits to the people, and guard the government against fraud.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed. Done at the City of Washington the 29th day of May, in the year of our Lord 1865, and of the independence of the United States the 89th.

ANDREW JOHNSON.

By the President—Wm. H. Seward, Secretary of State.

DENTISTRY.

H. L. Coleman D. D. S.

(Successor to Dr. W. F. Bason.)

RESPECTFULLY OFFERS HIS PROFESsional Services to the citizens of Salisbury and vicinity.

Dr. C. feels assured with the experience of fourteen (14) years practice he can give general satisfaction. He can be found at his office, formerly occupied by Dr W. F. Bason, at all hours.

When money cannot be paid for operations on the teeth, provisions will be received; such as bacon hams, no. 1 flour, chickens, butter, eggs, &c., at market prices.

my30tf

WILLIAM H. OLIVER & CO.,

Commission, Receiving and Forwarding

MERCHANTS,

Newbern, N. C.

Having resumed business at their old stand will give strict personal attention to the sale or shipment of

Cotton, Naval-Stores, Cotton Yarns and Sheetings, Flour, Dried Fruits, &c., &c., &c.

Also, to receiving and forwarding Goods.

Regular lines of steamers and sailing vessels are now running between Newbern, New York, Philadelphia, Baltimore and Boston.

REAL ESTATE AGENCY,

NEWBERN, N. C.

WILLIAM H. OLIVER & CO.,

Will give strict attention to the selling or leasing of every description of Real Estate. Persons in any portion of North Carolina having *Farming or Turpentine Lands, Coal Field or Oil Lands, Mineral or Ore Lands, Town or City Property* which they wish to dispense of will find it to their interest to correspond with us.

REAL ESTATE AGENCY,

NEWBERN, N. C.

WILLIAM H. OLIVER & CO.

Persons wishing to purchase or lease *Farming or Turpentine Lands, Mineral or Ore Lands, Coal Field or Oil Lands, Town or City Property* in any portion of North Carolina will find it their interest to correspond with us.

July 13. 1m-52

SWEPSON, MENDENHALL, & CO.,

GENERAL

Commission Merchants,

FOR THE SALE OF

TOBACCO, RAW COTTON, COTTON YARNS, CLOTHS, & NAVAL STORES,

121 Front St., New York.

T. J. SUMNER, Company Shops, N. C.

Robert R. Swepson, Sam'l. G. Murphy, New York City.
Cyrus P. Mendenhall, President Farmer's Bank, Greensboro', N. C.
Dan'l. Worth, Company Shops, N. C.
Geo. W. Swepson, Haw River, N. C.

July 5-d6m

NEW FANCY STORE

Main Street next to the

HOWERTON HOUSE.

MRS J. CARNCROSS announces to the ladies and Public of Salisbury that she has opened a store as above, containing an assortment of Millinery and other goods. Parasols, Hats, Capes, Buttons, trimmings, head dresses &c., of the latest styles and fashions.

32tf

FRESH TURNIP SEED.

Mr. PHILIP OWENS has left a few packages of TURNIP SEED, (sweet white flat) at our office for sale. Call and get some.

July 14, 1865. tf—53

THE NEW YORK NEWS

DAILY and WEEKLY.

NEW YORK WEEKLY NEWS,

A GREAT

FAMILY NEWSPAPER!!

BENJAMIN WOOD PROPRIETOR.

A Journal of Politics, Literature, Fashions, Market and Financial Reports, Interesting Miscellany, and New from all parts of the World! It contains more reading matter than any other

WEEKLY PAPER.

NEW IMPROVEMENTS INTTODUCED.

An Immense Circulation Determined on.

The Largest, Best and Cheapest Paper Published in New York.

Single Copies - - - -	Five Cents.
One copy, one Year - - - -	$2,00
Three copies, one year - - - -	5 50
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Ten copies, one year - - - -	17 00
And an extra Copy to any Club of Ten.	
Twenty copies, one year - - -	30 00
The Weekly News is sent to Clergymen at - - - - - - - - - -	$1 60

NEW YORK DAILY NEWS.

To mail Subscribers - - - -	$10 00
Six months - - - - - - -	5 00

☞ Payments Invariably in advance.

Specimen copies of the Daily and Weekly News, sent free.

Address BENJ. WOOD.

Daily News Building, No. 19 City Hall Square New York City.

GROCERIES &c.

THE undersigned respectfully informs his friends in Salisbury and the surrounding country, that he has opened an establishment for the sale of

FLOUR, MEAL, BACON, TOBACCO, SNUFF, SEGARS, SHOES, FANCY SHIRTS, OSNABURGS,

and in fact every thing that is suitable to the wants of the people of Salisbury, and the counties surrounding,

HE ALSO HAS

ON hand a fine lot of writing paper, honey &c. &c.

ALL HE ASKS, is a trial, and he feels confident he will please. Call and see him two doors below Cowan's Brick Row.

THOSE having articles for sale, will call and he will exchange or buy any thing in the produce line.

J. M. ROARK.

Salisbury, July 1st, 1865. 1 mo.

DR. M. WHITEHEAD,

OFFICE AT HIS RESIDENCE,

WHERE he can be found at all hours unless

Professionally Engaged.

Salisbury June 15, 1865.

DR. NESBITT.

STILL PRACTICE MEDICINE, SURGERY and Midwifery.

Salisbury N. C., June 22, 1865 tf

WANTED.

A NUMBER ONE TANNER and FINISHER, for two or three months, who can come well recommended, will be paid liberal wages. Apply at the BANNER OFFICE.

Salisbury, July 3d, 43—2w

STILES KENNEDY, M. D.

OFFICE NO. 5, MANSION HOUSE, SALISBURY NORTH CAROLINA.

June 15, 1865.

DR. C. A. HENDERSON,

RESPECTFULLY INFORMS THE PUBLIC that he is still engaged in the practice of Medicine. Office up stairs at

HENDERSON & SCHAFER'S

Drug Store S.

JOB PRINTING,

COURT BLANKS,

&c., &., &c.,

The undersigned has the pleasure to inform his old friends and the public, that he has very nearly eompleted his repairs to the

JOB DEPARTMENT

OF HIS

PRINTING OFFICE

and is ready to execute all orders with which he may be favored.

PAMPHLETS, CIRCULARS,

HANDBILLS, LABELS,

TICKETS, COURT BLANKS

and all other kinds of Blanks and

JOB PRINTING,

will be done in the usual good style of the work entrusted to him.

J. J. BRUNER.

June 15th, 1865.

NEW COMMISSION HOUSE,

SALISBURY, N. C.

THE UNDERSIGNED HAS OPENED A Commission House in Salisbury N. C., and solicits consignments of merchandize, country produce, etc. Liberal cash advances made.